



4040 S. Berkeley Lake Rd.
Berkeley Lake, Georgia 30096
(770) 368-9484

Occupation Tax Certificate - Residential Application Checklist

- Verify that home address location is in the City of Berkeley Lake city limits.
- Complete pages one and two of the application form and sign.
- Complete and sign the Customary Home Occupation Affidavit.
- Submit a completed SAVE Affidavit along with **a copy of a secure and verifiable identification document accepted by the Attorney General of Georgia**. The city is required by state law to verify the lawful presence of all applicants. If you are not a US citizen, submit a front and back copy of one of the required documents (legal Permanent Resident Card, Employment Authorization Card, or other document authorizing lawful presence, to be verified by Homeland Security). ***A completed affidavit signed by the applicant is required to be on file with the City. The signature in the CERTIFICATION portion of the affidavit must be notarized at the time of signing.*** For your convenience, there are several notaries available at City Hall.
- Submit a completed Private Employer Affidavit pursuant to O.C.G.A. §36-60-6(d) demonstrating compliance with the Federal Work Authorization Program (E-Verify). ***A completed affidavit is required. The signature in the CERTIFICATION portion of the affidavit must be notarized at the time of signing. A new affidavit must be submitted each year to certify current status.***
- Pay the \$42* administrative fee.
- If applicable, pay the occupation tax* owed as calculated using the formula [(# of previous year full-time equivalent employees minus 2, if this number is negative enter zero) multiplied by \$25]. For example, a taxable business with 5 full-time equivalent employees in 2014 would owe an occupation tax of \$75.00 for 2015. The Occupation Tax is due and payable on January 1 and delinquent after March 31 of each year. The tax for businesses moving into the city after January 1 will be prorated based on the months remaining in the year.

New and Renewal Home Occupations

Once the city receives a completed application and payment of the administrative fee, an occupation tax certificate will be issued and mailed to you at the home address provided.

***All payments to the City of Berkeley Lake shall be in cash or by check, payable to the City of Berkeley Lake.**



Home Occupational Tax Certificate Application

City of Berkeley Lake
4040 S Berkeley Lake Rd.
Berkeley Lake, GA 30096
(770) 368-9484

BUSINESS INFORMATION

Legal Business Name: _____ d/b/a (if applicable): _____

Business Address: _____

Mailing Address (if different): _____

Business Phone #: _____ Business Fax: _____

Web Site Address: _____ Contact Email Address: _____

Begin Date in Berkeley Lake: ____/____/____ Tax Parcel #: _____ No. of Employees: _____

Business Ownership Type: Sole Owner Partnership LLC Corporation Non-profit corporation

Federal Employee ID #: _____ Ga. State Sales Tax # (if applicable): _____

NAICS Code: _____ Description of Business Activity (be specific): _____

OWNER/AGENT APPLICANT INFORMATION

Name of Business Owner/Agent: _____ Email: _____
(Must be the name of an individual)

Owner/Agent Address: _____

Home Phone: _____ Cell Phone: _____ Fax: _____

Driver's License No.: _____ Driver's License State: _____ Driver's License Expiration Date: ____/____/____

Note: Corporations and partnerships must provide the names of all officers or partners, their titles, and mailing addresses on a separate sheet of paper.

Applicant must supply valid photographic identification with application.

Form continues on next page.

CITY USE ONLY

Rec'd:	NAICS Code:		
Amt. Paid:	Zoning District:	Account	Amount
Approved:	# of FTE's:	Admin Fee	100.32.1200 \$ <u>42.00</u>
License No:	Certificate of Occupancy:	Occupation Tax	100.31.6100 _____
Notes:	State License:	Penalty	100.31.9000 _____
	Copy of Photo ID:	Interest	100.31.9000 _____
	SAVE Affidavit:		
	E-Verify Affidavit:		
	Home Occupation Affidavit:	Total	\$ _____
	OEO Inspection:		

OCCUPATION TAX CALCULATION

Per O.C.G.A § 48-13-10 (g), occupations and professions that require state licensure or registration shall elect to pay either the amount resulting from the formula under Option A below or a flat fee of \$400 per practitioner. If you are eligible, and if you and all members of your firm elect to pay the flat, per practitioner tax this year, check and complete Option B, and you will be charged accordingly. Any eligible business that chooses Option B must also pay the \$42 administrative fee.

Option A: Full-Time Equivalent Employees*

(A) # of Full-Time Employees (employees working at least 40 hours weekly last year)	(B) Average weekly hours of all employees working less than 40 hours per week last year divided by 40	(C) # Full-Time Equivalents (FTE's) (A) + (B)	(D) # of FTE's for the purposes of occupation tax calculation (If negative, put zero) (C) - 2	(E) Occupation Tax Due (D) X \$25	(F) Partial Year Proration (only if moving into city after Jan.1) (E) X (months remaining ÷ 12)	(G) Administrative Fee \$42	(H) Total Amount Due (E) + (G) or (F) + (G)
				\$	\$		\$

* Per O.C.G.A § 48-13-5 (1.1)(A), "employee" means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

Option B: Practitioners of State-licensed Occupations and Professions (Tax under this option is not to be prorated.)

State License Number: _____

_____ I elect to pay a flat tax per practitioner in lieu of a tax based on the number of full-time employee equivalents.

Examples of occupations and professions that are eligible to pay a flat tax in lieu of paying a tax on full-time equivalents, per O.C.G.A 48-13-9, include, but are not limited to: Architect, Chiropractor, Dealer in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Locksmith, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax	(D) Administrative Fee	(E) Total Amount Due [(B) X (C)] + (D)
		\$400	\$42	\$

CERTIFICATION

I hereby certify that I have provided complete and accurate information above and understand that the information provided herein will be shared with the Georgia Department of Revenue. I acknowledge that failure to comply with the commercial occupation requirements may result in revocation of my Occupational Tax Certificate and / or zoning enforcement action under the City of Berkeley Lake Zoning Ordinance. Furthermore, I understand it is my responsibility to apply for and maintain all required Federal and State licenses. I understand that any false information provided herein may void this application or become cause for revocation of my occupation tax certificate.

Applicant Signature: _____ Date: ____/____/____

Print Name: _____ Business Title: _____



CUSTOMARY HOME OCCUPATION AFFIDAVIT

Home Occupations are regulated by the City of Berkeley Lake Zoning Ordinance. The ordinance defines home occupation as: *An occupation customarily carried on within a dwelling for gain or support involving the sale of only those articles, products or services produced on the premises, conducted entirely within the dwelling by members of the immediate family residing in the dwelling unit and involving no display of articles or products.*

- 1. Description of the business, services/products offered and method of delivery and what activities will take place at the residence (attach additional sheets if necessary):

Please read the following regulations governing home occupations:

Section 78-205 Home Occupation Restrictions

A home occupation may be an accessory use in any residential district subject to the following conditions:

- (1) A home occupation shall be clearly incidental and secondary to the use of the dwelling for residential purposes and shall not change the character thereof or adversely affect the uses permitted in the residential district of which it is a part.
- (2) Home occupations shall be conducted entirely within an existing dwelling unit and enclosed accessory structures. No alteration shall be made in either the internal or external structural form of the residential building or external appearance for purposes of home occupation. The removal of partitions or floors or parts thereof, shall be construed as such an alteration and is therefore prohibited.
- (3) No more than 25 percent, up to 600 square feet, of a residence and accessory structures may be used for home occupations.
- (4) There shall be no outside storage of any kind related to a home occupation.
- (5) No home occupation shall increase traffic or parking greater in volume or different in nature than would otherwise normally occur in the residential neighborhood in which it is located.
- (6) Customers or clients may not come to the premises.
- (7) Stables or kennels for the boarding or breeding of animals is prohibited. The salvage or repair of motor vehicles is also prohibited.
- (8) Only the residents or property owner may be employed at a residence as part of a home occupation.
- (9) No home occupation shall create sounds, noise, dust, vibration, smell, smoke, heat, humidity, glare, radiation, electrical interference, fire hazard or any other hazard, nuisance or unsightliness which is discernible beyond the property.

- (10) Delivery and/or pickup of products and materials related to home occupations shall occur no more than once per day and be limited to vehicles with six or less wheels.
- (11) With the exception of one delivery/pickup per day, as specified in subsection (10) of this section, no more than one commercial vehicle shall be allowed on the premises at any one time.
- (12) Exterior signage of every type is not permitted.
- (13) Waste products and volume shall not exceed that normally associated with single-family dwellings, including, without limitation, paper products, radioactive materials, solid wood or wood products, food, plastic or metals and must not, in any event, result in the home producing an overall volume of waste which exceeds the average volume of waste for other homes within the district by ten percent.

Section 78-206 Exemptions.

The following special exceptions to activity otherwise restricted by section 78-205 shall be permitted:

- (1) Nonresidential uses as permitted in section 78-194(6) are exempt from the provisions of section 78-204.
- (2) Occasional garage/lawn/yard, art, or craft sales are permitted up to twice per year, for up to two days each.
- (3) Delivery of services (such as architect, attorney, clergy, engineer, tax consultant, etc.) are permitted subject to the following:
 - a. No more than one client vehicle at any time; off-street parking must be available and utilized;
 - b. Only occasional and incidental client visits are permitted;
 - c. Clients are permitted between the hours of 9:00 a.m. and 6:00 p.m.; and
 - d. All other requirements of section 78-205 must be met.
- (4) The following uses are permitted for adult and child educational purposes in recognition of the benefits educational home occupations provide to the community at large.
 - a. Instruction in music, dance, arts and crafts, or tutoring services within an enclosed building, but limited to two pupils at one time, is permitted subject to the following:
 - i. Clients are permitted between the hours of 7:00 a.m. and 9:00 p.m.
 - ii. Off-street parking must be provided and utilized.
 - iii. All other requirements of 78-205 must be met, except subparagraphs (5) and (6).

I hereby certify that I have read and understood the home occupation regulations included herein and that the information I have provided is accurate and complete. I acknowledge that I am aware that failure to comply with the home occupation regulations may result in revocation of my Occupational Tax Certificate and / or zoning enforcement action under the Zoning Ordinance.

Applicant Signature: _____ Date: ____/____/____

Print Name: _____ Business Title: _____



(SAVE) Affidavit Verifying Status For City Public Benefit

As required by Georgia Security and Immigration Compliance Act of 2006 (Senate Bill 529 – GSICA), every agency administering or providing Public Benefits is responsible for determining U.S. citizenship or lawful alien status of applicants for said benefits. (Ga. Code 50-36-1), any natural person who applies for a state or local public benefit must execute an affidavit under oath before a notary public concerning the applicant’s legal presence in the United States. Any applicant who is the sole owner of a business or the sole member of an LLC and who is either a qualified alien or nonimmigrant lawfully present in the United States is required to execute this Affidavit under oath before a notary public.

By executing this affidavit under oath pursuant to O.C.G.A. § 50-36-1, as an applicant for: (check one)

Business License/Occupation Tax Certificate Alcohol License Contract other public benefit (as referenced in O.C.G.A. Section 50-36-1) **from the City of Berkeley Lake, Georgia, I swear or affirm under oath the following:**

I, _____ representative for _____
(Name of individual and natural person) (Name of Business, corporation, partnership, etc.)

_____ am a United States Citizen

_____ am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the U.S.

*Alien Registration number for non-citizens: _____

Verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) program operated by the United States Department of Homeland Security. Therefore, a front and back copy of one of the following documents must be attached to the Affidavit:

- Valid, unexpired Foreign Passport with I-94, or
- Temporary Resident Alien Card (I-688), or
- Employment Authorization Card (I-76 or I-688A), or
- Employment Authorization Document (I-688B), or
- Refugee Travel Document (I-571).

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: _____

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Official Code of Georgia §16-10-20.

Signature of Applicant: _____ Date: _____

Printed Name: _____

SUBSCRIBED AND SWORN BEFORE ME THIS

_____ DAY OF _____, 20 _____

(SEAL)

Signature of Notary Public: _____

My Commission Expires: _____

*Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the Federal definition of “alien”, legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number: _____



(E-Verify) Private Employer Affidavit for Public Benefit Applicants

By executing this affidavit under oath pursuant to O.C.G.A. § 36-60-6(d), as an applicant for: (check one) ___ Contract ___ Alcohol License ___ Business License/Occupation Tax Certificate ___ other public benefit (as referenced in O.C.G.A. Section 36-60-6(d)) from the City of Berkeley Lake, Georgia, the undersigned applicant representing the private employer known as _____ verifies one of the following with respect to my application for the above mentioned document:

1.

- (a) _____ On January 1st of the below signed year the individual, firm, or corporation employed more than ten (10) employees.
- (b) _____ On January 1st of the below signed year the individual, firm, or corporation employed ten (10) or less employees.

If the employer selected 1(a), please fill out Section 2 below.

2. **The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. §36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:**

_____ Federal Work Authorization User Identification #

_____ Date of Authorization

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. §16-10-20, and face criminal penalties allowed by such statute.

Executed on the _____ date of _____, 20____ in _____ (city), _____ (state)

Signature of Authorized Officer or agent: _____

Printed Name: _____ Title: _____

SUBSCRIBED AND SWORN BEFORE ME THIS _____ DAY of _____, 20____.

Signature of Notary Public: _____

(SEAL)

My Commission Expires: _____